

**ATTACHMENT TO ADMINISTRATIVE CLAIM  
ORACLE AMERICA, INC.  
BED BATH & BEYOND, INC.  
CASE NO. 23-13359 (VFP)**

1. Oracle America, Inc. ("Oracle"), hereby requests allowance and payment of an administrative expense in the amount of \$391,546.76, pursuant to sections 503(a) and (b) of the Bankruptcy Code (the "Second Administrative Request"), for post-petition goods and products provided, and services rendered, by Oracle to Bed Bath & Beyond, Inc. ("Debtor").

2. Oracle is a licensor of computer software and provides software-related products, technical support, maintenance, educational materials and programs, as well as cloud-based and point of sale services, which Oracle often customizes for the customer's specific needs. Prior to April 23, 2023 (the "Petition Date"), the Debtor and Oracle were parties to several such license agreements ("Oracle Agreements").

3. On July 6, 2023, Oracle filed an administrative claim against the Debtor in the amount of \$1,801,343.25 [Dkt. No. 1207] ("Initial Administrative Claim"). This Second Administrative Request is filed in addition to the Initial Administrative Claim.

4. On September 14, 2023, the Court entered an Order [Dkt. No. 2172] confirming the *Second Amended Joint Chapter 11 Plan of Bed Bath & Beyond, Inc. and Its Debtor Affiliates* [Dkt. No. 2160] ("Plan"). The Plan went effective on September 29, 2023 ("Effective Date"). Pursuant to the Plan, the Oracle Agreements were rejected as of the Effective Date.

5. Oracle submits this Second Administrative Request pursuant to the *Notice of (I) Entry of the Order (A) Approving the Disclosure Statement On a Final Basis and (B) Confirming The Second Amended Joint Chapter 11 Plan of Bed Bath & Beyond, Inc. and Its Debtor Affiliates and (II) Notice of Effective Date* [Dkt. No. 2311] which establishes 14 days after the Effective Date (i.e., October 13, 2023) as the last day to file an administrative claim.

6. In addition to those amounts that may remain unpaid in Oracle's Initial Administrative Request, Oracle is owed \$391,546.76 for support services that Oracle provided to

the Debtor after the Petition Date and prior to the Effective Date. These post-petition services are evidenced by the outstanding invoices (“Invoices”)<sup>1</sup> attached hereto as **Exhibit A**.

7. Oracle asserts that the Debtor continued to use Oracle’s services through the Effective Date and therefore provided ongoing tangible value to the Debtor’s estate.

Oracle respectfully requests allowance and payment of an administrative expense to Oracle in an amount of not less than \$391,546.76, and reserves its right to supplement this Second Administrative Request if additional unpaid administrative amounts accrue.

<sup>1</sup> The Debtor made a partial payment in the amount of \$386,779.31 on Invoice No. 100924764, leaving a balance due of \$412,150.63. Oracle did not include that remaining balance in this Second Administrative Request because the Debtor may have intended the partial payment to cover the post-petition portion of the invoice. However, until this issue is resolved, Oracle reserves all rights to assert the balance due on Invoice No. 100924764 as an administrative priority claim, if appropriate.

# **EXHIBIT A**

# **INVOICES**

Bed Bath and Beyond, Inc.  
Oracle America, Inc. Administrative Claim

Invoice #	Invoice Date	Due Date	Balance Due	Service Period Start Date	Service Period End Date	Days Post-Petition	Chapter 11 Administrative Claim Amount
100961005	9/19/2023	10/19/2023	\$156,902.48	9/18/2023	12/17/2023	12	\$20,690.44
100924763	8/17/2023	9/16/2023	\$255,691.00	8/17/2023	11/16/2023	44	\$122,287.00
100919630	8/10/2023	9/9/2023	\$209,067.02	6/1/2023	8/31/2023	92	\$209,067.02
100972501	9/30/2023	10/30/2023	\$40,864.44	8/1/2023	8/30/2023	29	\$39,502.30
100924764	8/17/2023	9/16/2023	\$413,150.63	8/17/2023	11/16/2023	44	\$0.00

**TOTAL \$391,546.76**

<b>Total Amount</b>	<b>Due Date</b>	<b>Invoice Number</b>
156,902.48	19-OCT-2023	100961005
<hr/>		
<b>PO Number</b>		
<b>Invoice Date</b>		19-SEP-2023
<b>Payment Terms</b>		Net Due in 30 Days
<b>Plan Number</b>		21944094
<b>Agreement</b>		US-CSA-QT5688571
<hr/>		
<b>Subtotal</b>		144,112.50
<b>Tax</b>		12,789.98
<hr/>		
<b>Total</b>		156,902.48 USD

Payment Instructions

Reference Invoice Number: 100961005

Wire Funds To

Mail Checks To

Wells Fargo Bank

Oracle America, Inc.

ACCT: [REDACTED]

PO Box 203448

SWIFT Code: WFBIUS6S

Dallas, TX

ABA: 121000248

75320-3448

Beneficiary: Oracle America, Inc.


Credit card, PayPal, or eCheck Payments

Visit shop.oracle.com

<b>Bill To</b>	<b>Ship To</b>
<b>Bed Bath &amp; Beyond Inc.</b> Scott Lindblom 6 E 32nd Street, 6th Fl New York, NY 10016 United States	<b>Bed Bath &amp; Beyond Inc.</b> Scott Lindblom 6 E 32nd Street, 6th Fl New York, NY 10016 United States

No.	Description	Qty	Tax	Extended Amount
1	B91099 : Oracle Transportation Management Cloud Service - Hosted \$M in Freight Under Management : 18-Sep-2023 - 17-Dec-2023 Quantity : 130 Quote: CPQ-2471062 Order: 40390488	1	Y	36,855.00
2	B91100 : Oracle Transportation Operational Planning Cloud Service - Hosted \$M in Freight Under Management : 18-Sep-2023 - 17-Dec-2023 Quantity : 130 Quote: CPQ-2471062 Order: 40390488	1	Y	16,380.00
3	B91099 : Oracle Transportation Management Cloud Service - Hosted \$M in Freight Under Management : 18-Sep-2023 - 17-Dec-2023 Quantity : 20 Quote: CPQ-2471062 Order: 40390488	1	Y	5,670.00
4	B91100 : Oracle Transportation Operational Planning Cloud Service - Hosted \$M in Freight Under Management : 18-Sep-2023 - 17-Dec-2023 Quantity : 150 Quote: CPQ-2471062 Order: 40390488	1	Y	18,900.00
5	B94572 : Oracle Fusion SCM Analytics - Hosted Named User : 18-Sep-2023 - 17-Dec-2023 Quantity : 20 Quote: CPQ-2471062 Order: 40390488	1	Y	5,670.00
6	B91099 : Oracle Transportation Management Cloud Service - Hosted \$M in Freight Under Management : 18-Sep-2023 - 17-Dec-2023 Quantity : 150 Quote: CPQ-2471062 Order: 40390488	1	Y	42,525.00
7	B94572 : Oracle Fusion SCM Analytics - Hosted Named User : 18-Sep-2023 - 17-Dec-2023 Quantity : 55 Quote: CPQ-2471062 Order: 40390488	1	Y	15,592.50

No.	Description	Qty	Tax	Extended Amount
8	B91100 : Oracle Transportation Operational Planning Cloud Service - Hosted \$M in Freight Under Management : 18-Sep-2023 - 17-Dec-2023 Quantity : 20 Quote: CPQ-2471062 Order: 40390488	1	Y	2,520.00



Please beware of phishing attempts. Should you have any questions or concerns about your invoice, please contact your Oracle collections department for assistance.

Total Amount

Due Date

Invoice Number

255,691.00

16-SEP-2023

100924763

PO Number

Invoice Date

Payment Terms

Plan Number

Agreement

Subtotal

Tax

Total

P-1010-102969

17-AUG-2023

Net Due in 30 Days

17644316

US-CSA-QT5688571

255,691.00

0.00

255,691.00 USD

Payment Instructions

Reference Invoice Number: 100924763

Wire Funds To

Mail Checks To

Wells Fargo Bank

Oracle America, Inc.

ACCT: [REDACTED]

PO Box 203448

SWIFT Code: WFBUS6S

Dallas, TX

ABA: 121000248

75320-3448

Beneficiary: Oracle America, Inc.

Credit card, PayPal, or eCheck Payments

Visit shop.oracle.com

Bill To

Ship To

Bed Bath & Beyond Inc.

Bed Bath & Beyond Inc.

Manoj Gilani

Manoj Gilani

650 Liberty Ave

650 Liberty Ave

Union, NJ 07083

Union, NJ 07083

United States

United States

No.	Description	Qty	Tax	Extended Amount
1	B87645 : Oracle Retail Insights Cloud Service Suite - 100M Sales Units : 17-Aug-2023 - 16-Nov-2023 Quantity : 5 Quote: CPQ-2365624 Order: 39983463	1	N	96,255.00
2	B90252 : Oracle Retail Store Operations Cloud Service - 1000 Average Active Users : 17-Aug-2023 - 16-Nov-2023 Quantity : 8 Quote: CPQ-2365624 Order: 39983463	1	N	30,636.00
3	B90251 : Oracle Retail Enterprise Inventory Cloud Service - 1M Sales Units : 17-Aug-2023 - 16-Nov-2023 Quantity : 1400 Quote: CPQ-2365624 Order: 39983463	1	N	128,800.00

Please beware of phishing attempts. Should you have any questions or concerns about your invoice, please contact your Oracle collections department for assistance.

Total Amount

209,067.02

Due Date

09-SEP-2023

Invoice Number

100919630

PO Number

P-1010-108761

Invoice Date

10-AUG-2023

Payment Terms

Net Due in 30 Days

Contract Number

87130

End User

Bed Bath and Beyond Inc.

Subtotal

209,067.02

Tax

0.00

Total

209,067.02 USD

Payment Instructions

Reference Invoice Number: 100919630

Wire Funds To

Mail Checks To

Wells Fargo Bank

Oracle America, Inc.

ACCT: [REDACTED]

PO Box 203448

SWIFT Code: WFBUS6S

Dallas, TX

ABA: 121000248

75320-3448

Beneficiary: Oracle America, Inc.

Credit card, PayPal,

or eCheck Payments

Visit shop.oracle.com

Special Instructions

Bill To

BED BATH & BEYOND

Invoices AP\*\*\*

BED BATH & BEYOND #899 650 Liberty Avenue

Union, NJ 07083

United States

Ship To

BED BATH & BEYOND

BED BATH & BEYOND #899 650 Liberty Avenue

Union, NJ 07083

United States

No.	Description	Qty	Tax	Extended Amount
	Software Update License & Support; 01-JUN-2023 - 31-AUG-2023	1	N	209,067.02

Please beware of phishing attempts. Should you have any questions or concerns about your invoice, please contact your Oracle collections department for assistance.



Total Amount

Due Date

Invoice Number

40,864.44

30-OCT-2023

100972501

PO Number

Invoice Date

Payment Terms

Plan Number

Agreement

Subtotal

Tax

Total

30-SEP-2023

Net Due in 30 Days

11772400

US-CSA-QT5688571

40,864.44

0.00

40,864.44 USD

Payment Instructions

Reference Invoice Number: 100972501

Wire Funds To

Mail Checks To

Wells Fargo Bank

Oracle America, Inc.

ACCT: [REDACTED]

PO Box 203448

SWIFT Code: WFBUS6S

Dallas, TX

ABA: 121000248

75320-3448

Beneficiary: Oracle America, Inc.

Credit card, PayPal, or eCheck Payments

Visit shop.oracle.com

Bill To

Ship To

Bed Bath & Beyond Inc.

Bed Bath & Beyond Inc.

Scott Lindblom

Scott Lindblom

650 Liberty Ave

650 Liberty Ave

Union, NJ 07083

Union, NJ 07083


United States

United States

No.	Description	Qty	Tax	Extended Amount
1	Overage Billing - B90454 : Oracle Autonomous Transaction Processing - BYOL - OCPU Per Hour : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	2,648.16
2	Overage Billing - B93030 : Oracle Cloud Infrastructure - Load Balancer Base - Load Balancer Hour : 04-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	53.67
3	Overage Billing - B88325 : Oracle Cloud Infrastructure - FastConnect 1 Gbps - Port Hour : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	290.74
4	Overage Billing - B88318 : Oracle Cloud Infrastructure - Compute - Windows OS - OCPU Per Hour : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	132.48
5	Overage Billing - B91633 : Oracle Cloud Infrastructure - Archive Storage - Free - Gigabyte Storage Capacity per Month : 09-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	0.07
6	Overage Billing - B91962 : Oracle Cloud Infrastructure - Block Volume Performance - Performance Units Per Gigabyte Per Month : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	138.73

No.	Description	Qty	Tax	Extended Amount
7	Overage Billing - B90938 : Oracle Cloud Infrastructure - Streaming - PUT or GET - Gigabytes of Data Transferred : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	13.34
8	Overage Billing - B91346 : Oracle WebLogic Server Enterprise Edition for Oracle Cloud Infrastructure - OCPU Per Hour : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	353.09
9	Overage Billing - B90453 : Oracle Autonomous Transaction Processing - OCPU Per Hour : 01-Sep-2023 - 27-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	21,923.70
10	Overage Billing - B91961 : Oracle Cloud Infrastructure - Block Volume Storage - Gigabyte Storage Capacity Per Month : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	209.83
11	Overage Billing - B88514 : Oracle Cloud Infrastructure - Compute - Virtual Machine Standard - X7 - OCPU Per Hour : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	305.42
12	Overage Billing - B91628 : Oracle Cloud Infrastructure - Object Storage - Storage - Gigabyte Storage Capacity per Month : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	80.35
13	Overage Billing - B90939 : Oracle Cloud Infrastructure - Streaming - Storage - Gigabyte Per Hour : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	7.96
14	Overage Billing - B93113 : Oracle Cloud Infrastructure - Compute - Standard - E4 - OCPU Per Hour : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	993.89
15	Overage Billing - B93114 : Oracle Cloud Infrastructure - Compute - Standard - E4 - Memory - Gigabyte Per Hour : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	895.10
16	Overage Billing - B90556 : Oracle Identity Cloud Service - Consumer User - User Per Month : 03-Sep-2023 - 02-Oct-2023 : 5 User(s) per Month, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	0.08
17	Overage Billing - B93031 : Oracle Cloud Infrastructure - Load Balancer Bandwidth - Mbps Per Hour : 04-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	5.02
18	Overage Billing - B90455 : Oracle Autonomous Transaction Processing - Exadata Storage - Terabyte Storage Capacity Per Month : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	2,249.38
19	Overage Billing - B92992 : Oracle Cloud Infrastructure - GoldenGate - OCPU Per Hour : 01-Sep-2023 - 27-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	10,552.19
20	Overage Billing - B91627 : Oracle Cloud Infrastructure - Object Storage - Requests - 10,000 Requests per Month : 08-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	0.04

No.	Description	Qty	Tax	Extended Amount
21	Overage Billing - B92593 : Oracle Cloud Infrastructure - Logging - Storage - Gigabyte Log Storage Per Month : 02-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	8.97
22	Overage Billing - B89057 : Oracle Cloud Infrastructure - File Storage - Gigabyte Storage Capacity per Month : 01-Sep-2023 - 30-Sep-2023, Acc. Name : cacct-d571775b1ded45f48ed277d039a9faed	1	N	2.23



Please beware of phishing attempts. Should you have any questions or concerns about your invoice, please contact your Oracle collections department for assistance.

Total Amount

Due Date

Invoice Number

799,929.94

16-SEP-2023

100924764

PO Number

Invoice Date

Payment Terms

Plan Number

Agreement

P-1010-102969

17-AUG-2023

Net Due in 30 Days

17644316

US-CSA-QT5688571

Subtotal

Tax

799,929.94

0.00

Payment: 26-SEP-2023

Total Due

-386,779.31

413,150.63

Payment Instructions

Reference Invoice Number: 100924764

Wire Funds To

Mail Checks To

Wells Fargo Bank

Oracle America, Inc.

ACCT: [REDACTED]

PO Box 203448

SWIFT Code: WFBUS6S

Dallas, TX

ABA: 121000248

75320-3448

Beneficiary: Oracle America, Inc.

Credit card, PayPal, or eCheck Payments

Visit shop.oracle.com

Bill To

Ship To

Bed Bath & Beyond Inc.

Bed Bath & Beyond Inc.

Mickey Gilch

Manoj Gilani

650 Liberty Ave

650 Liberty Ave

Union, NJ 07083


Union, NJ 07083

United States

United States

No.	Description	Qty	Tax	Extended Amount
	B90253 : Additional Non-Production Environment for Oracle Retail Enterprise Inventory Cloud Service - Each : 17-Aug-2023 - 16-Nov-2023 Quantity : 1 Quote: CPQ-2365624 Order: 39983463	1	N	34,998.00
	B87630 : Oracle Retail Merchandising Foundation Cloud Service - 50K Active SKU Locations : 17-Aug-2023 - 16-Nov-2023 Quantity : 300 Quote: CPQ-2365624 Order: 39983463	1	N	219,510.00
	B90251 : Oracle Retail Enterprise Inventory Cloud Service - 1M Sales Units : 17-Aug-2023 - 16-Nov-2023 Quantity : 100 Quote: CPQ-2365624 Order: 39983463	1	N	7,000.00
	B87645 : Oracle Retail Insights Cloud Service Suite - 100M Sales Units : 17-Aug-2023 - 16-Nov-2023 Quantity : 3 Quote: CPQ-2365624 Order: 39983463	1	N	65,610.00
	B87633 : Oracle Retail Invoice Matching Cloud Service -50K Active SKU Locations : 17-Aug-2023 - 16-Nov-2023 Quantity : 501 Quote: CPQ-2365624 Order: 39983463	1	N	31,551.50
	B90765 : Additional Non-Production Environment for Oracle Retail Integration Cloud Service - Instance : 17-Aug-2023 - 16-Nov-2023 Quantity : 1 Quote: CPQ-2365624 Order: 39983463	1	N	5,100.00

No.	Description	Qty	Tax	Extended Amount
	B87630 : Oracle Retail Merchandising Foundation Cloud Service - 50K Active SKU Locations : 17-Aug-2023 - 16-Nov-2023 Quantity : 501 Quote: CPQ-2365624 Order: 39983463	1	N	194,238.95
	B88182 : Additional Non-Production Environment for Oracle Retail Merchandising Cloud Service - Each : 17-Aug-2023 - 16-Nov-2023 Quantity : 1 Quote: CPQ-2365624 Order: 39983463	1	N	17,499.99
	B87633 : Oracle Retail Invoice Matching Cloud Service -50K Active SKU Locations : 17-Aug-2023 - 16-Nov-2023 Quantity : 300 Quote: CPQ-2365624 Order: 39983463	1	N	36,180.00
	B90404 : Oracle Retail Pricing Cloud Service - 50K Active SKU Locations : 17-Aug-2023 - 16-Nov-2023 Quantity : 501 Quote: CPQ-2365624 Order: 39983463	1	N	31,551.50
	B90251 : Oracle Retail Enterprise Inventory Cloud Service - 1M Sales Units : 17-Aug-2023 - 16-Nov-2023 Quantity : 900 Quote: CPQ-2365624 Order: 39983463	1	N	60,750.00
	B90404 : Oracle Retail Pricing Cloud Service - 50K Active SKU Locations : 17-Aug-2023 - 16-Nov-2023 Quantity : 300 Quote: CPQ-2365624 Order: 39983463	1	N	36,180.00
	B87645 : Oracle Retail Insights Cloud Service Suite - 100M Sales Units : 17-Aug-2023 - 16-Nov-2023 Quantity : 2 Quote: CPQ-2365624 Order: 39983463	1	N	23,160.00
	B90252 : Oracle Retail Store Operations Cloud Service - 1000 Average Active Users : 17-Aug-2023 - 16-Nov-2023 Quantity : 1 Quote: CPQ-2365624 Order: 39983463	1	N	3,000.00
	B87631 : Oracle Retail Integration Cloud Service - EACH : 17-Aug-2023 - 16-Nov-2023 Quantity : 1 Quote: CPQ-2365624 Order: 39983463	1	N	15,600.00
	B90252 : Oracle Retail Store Operations Cloud Service - 1000 Average Active Users : 17-Aug-2023 - 16-Nov-2023 Quantity : 5 Quote: CPQ-2365624 Order: 39983463	1	N	18,000.00



Please beware of phishing attempts. Should you have any questions or concerns about your invoice, please contact your Oracle collections department for assistance.